

YARBROUGH FLOOR AMENDMENT

HOUSE OF REPRESENTATIVES AMENDMENTS TO H.B. 2692

(Reference to printed bill)

1 Page 1, after line 45, insert:

2 **"B. A TAXPAYER RULING REQUEST THAT COMPLIES WITH SUBSECTION A,**
3 **PARAGRAPHS 2 AND 3 OF THIS SECTION AND THAT IS SIGNED BY A REPRESENTATIVE OF**
4 **A TAXPAYER OR POTENTIAL TAXPAYER SHALL BE CONSIDERED A REQUEST FOR A TAXPAYER**
5 **INFORMATION RULING INSTEAD OF A PRIVATE TAXPAYER RULING."**

6 Reletter to conform

7 Page 2, line 1, after "ruling" insert "OR TAXPAYER INFORMATION RULING"

8 Line 7, after "ruling" insert "OR TAXPAYER INFORMATION RULING IF THE TAXPAYER
9 IDENTIFYING INFORMATION HAS BEEN DISCLOSED TO THE DEPARTMENT PURSUANT TO
10 SUBSECTION E OF THIS SECTION. IF TAXPAYER IDENTIFYING INFORMATION HAS NOT
11 BEEN DISCLOSED, WRITTEN NOTICE BY THE DEPARTMENT TO THE LAST KNOWN ADDRESS OF
12 THE TAXPAYER REPRESENTATIVE WHO REQUESTED THE RULING WILL CONSTITUTE NOTICE
13 TO THE TAXPAYER OR POTENTIAL TAXPAYER."

14 Between lines 18 and 19, insert:

15 **"E. SUBSECTION D OF THIS SECTION APPLIES TO A TAXPAYER INFORMATION**
16 **RULING IF THE TAXPAYER OR POTENTIAL TAXPAYER PROVIDES ITS NAME, ADDRESS,**
17 **IDENTIFYING NUMBER, IF APPLICABLE AND AUTHORIZATION PURSUANT TO SECTION**
18 **42-2003, SUBSECTION A, PARAGRAPH 1 FOR THE REPRESENTATIVE OF THE TAXPAYER OR**
19 **POTENTIAL TAXPAYER BEFORE THE DATE THE DEPARTMENT PUBLISHES THE RULING. THE**
20 **DEPARTMENT SHALL NOTIFY THE REPRESENTATIVE OF THE TAXPAYER OR POTENTIAL**
21 **TAXPAYER OF THEIR PROPOSED PUBLICATION DATE. IF THE DIRECTOR HAS DETERMINED**
22 **THAT THE TAXPAYER INFORMATION RULING SHOULD NOT BE PUBLISHED PURSUANT TO**
23 **SUBSECTION K OF THIS SECTION, SUBSECTION D OF THIS SECTION APPLIES IF THE**
24 **TAXPAYER OR POTENTIAL TAXPAYER PROVIDES THE IDENTIFYING INFORMATION BEFORE**
25 **THE DATE SPECIFIED BY THE DEPARTMENT UPON ISSUING THE TAXPAYER INFORMATION**
26 **RULING TO THE REPRESENTATIVE. IF THE TAXPAYER OR POTENTIAL TAXPAYER DOES NOT**
27 **PROVIDE THE DEPARTMENT WITH THE IDENTIFYING INFORMATION AND REPRESENTATIVE**
28 **AUTHORIZATION BEFORE THE PROPOSED PUBLICATION DATE, OR FOR AN UNPUBLISHED**

1 RULING, THE DATE SPECIFIED BY THE DEPARTMENT, THE TAXPAYER INFORMATION RULING
2 IS NOT BINDING ON THE DEPARTMENT FOR THE PURPOSE OF ABATING INTEREST, PENALTY
3 OR TAX."

4 Reletter to conform

5 Line 19, after "ruling" insert "OR TAXPAYER INFORMATION RULING"

6 Lines 28, 31 and 33, after "ruling" insert "OR TAXPAYER INFORMATION RULING"

7 Line 36, after the period insert "THIS SUBSECTION APPLIES TO A TAXPAYER
8 INFORMATION RULING IF THE TAXPAYER HAS DISCLOSED ITS IDENTIFYING INFORMATION
9 PURSUANT TO SUBSECTION E OF THIS SECTION."

10 Line 37, after "rulings" insert "OR TAXPAYER INFORMATION RULINGS"

11 Line 42, strike "Within thirty days after being issued,"

12 Line 43, after "ruling" insert "OR TAXPAYER INFORMATION"

13 Page 3, line 1, after "taxpayer" insert "OR TAXPAYER INFORMATION"

14 Strike lines 3 through 11, insert:

15 "J. AT THE TIME OF MAKING A PRIVATE TAXPAYER OR TAXPAYER INFORMATION
16 RULING REQUEST, A TAXPAYER OR POTENTIAL TAXPAYER MAY SUBMIT A WRITTEN REQUEST
17 THAT THE RULING NOT BE PUBLISHED DUE TO CONCERNs ABOUT CONFIDENTIALITY OR
18 OTHER DISCLOSED REASONS. IF THE DIRECTOR DETERMINES THAT THE RULING SHOULD
19 NOT BE PUBLISHED, THE RULING SHALL BE DEEMED CONFIDENTIAL FOR THE PURPOSE OF
20 SECTION 39-121.01, SUBSECTION D, PARAGRAPH 2. IF THE DIRECTOR DETERMINES
21 THAT THE RULING SHOULD BE PUBLISHED, THE TAXPAYER MAY WITHDRAW THEIR RULING
22 REQUEST, AND THE DEPARTMENT SHALL NOT PROCEED WITH A RULING IF THE REQUEST IS
23 WITHDRAWN. NOTWITHSTANDING SECTION 42-1092.02, THE DECISION OF THE DIRECTOR
24 TO PUBLISH IS NOT AN APPEALABLE AGENCY ACTION AS DEFINED IN SECTION 41-1092
25 AND IS SUBJECT TO APPEAL BY THE TAXPAYER."

26 Reletter to conform

27 Amend title to conform

STEVE YARBROUGH

2692-f2-yarbrough

2/28/08

9:04 AM

H:jmb